

**Illinois Department of Revenue
Regulations**

Title 86 Part 215 Section 215.105 Composition of the Informal Conference Board

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 215
INFORMAL CONFERENCE BOARD**

Section 215.105 Composition of the Informal Conference Board

- a) The members of the ICB shall be:
 - 1) the General Counsel for the Department;
 - 2) the Chairman of the Board of Appeals;
 - 3) the Manager of the Audit Bureau; and
 - 4) at least three employees of the Department, other than the ICB Administrator, who have experience in state and local tax and procedure , to be designated by the Director of Revenue.
- b) The Board members will serve on panels consisting of three members each. The assignment of Board members to a panel will be handled by the ICB Administrator. The ICB Administrator shall assign cases to the panels at his or her discretion.
- c) The ICB members designated by the Director under subsection (a)(4) shall serve for initial terms of one year upon appointment and thereafter shall serve at the pleasure of the Director. Each ICB member may delegate his or her function on the Board to one or more qualified staff members who may represent the Board member at any informal conferences. However, each ICB member shall remain personally responsible for approving final actions of the ICB panel. In the event a Board member recuses himself or herself due to a conflict of interest, the Board member may designate a replacement who will be responsible for approving final actions of the ICB panel.
- d) The ICB Administrator shall be an individual with extensive experience in state and local tax procedures and shall be appointed by the Director of Revenue. The ICB Administrator shall be under the direct supervision and serve at the pleasure of the Director. The ICB Administrator shall be responsible for the day-to-day operation of the ICB and shall maintain a record of the cases considered and the activities and decisions of the Board. The ICB Administrator shall supervise the conferees and support staff of the ICB and ensure that the work of the ICB is completed in a timely manner.
- e) The ICB shall be a separate and distinct division of the Department of Revenue and shall not be a unit or division of the Audit Bureau, the Office of Administrative Hearings, the Board of Appeals or the Office of Legal Services. If a member of the Office of

Administrative Hearings or Special Assistant Attorney General assigned as a litigator within the Department, except the General Counsel, participates in the informal conference process as a board member, representative of a board member, or conferee, that employee shall be barred from later involvement with the case as an administrative law judge or as a litigator, should the taxpayer subsequently file a protest with the Office of Administrative Hearings or in Circuit Court regarding the matter.

(Source: Amended at 31 Ill. Reg. 8535, effective June 1, 2007)